

Circular No. - 34/ 2017-Customs

F.No.609/63/2017-DBK  
Government of India  
Ministry of Finance, Department of Revenue  
Central Board of Excise & Customs  
Drawback Division

Oated 9<sup>th</sup> August, 2017

To

Principal Chief Commissioners/Principal Directors General,  
Chief Commissioners/Directors General,  
Principal Commissioners/Commissioners,  
all under CBEC

Madam/Sir,

**Subject: - Continuation of pre-GST rates of Rebate of State Levies (RoSL) for transition period of three months i.e. 1.7.2017 to 30.9.2017 for Export of Garments and textile made-up articles.**

Attention is drawn to Ministry's Circular Nos. 43/2016-Customs dated 31.8.2016, 08/2017-Customs dated 20.3.2017 and 28/2017-Customs dated 6.7.2017 regarding implementation of Ministry of Textiles' (MoT) Scheme for Rebate of State Levies (RoSL) for export of garments and textile made-up articles.

2. In this regard, it is to bring to your notice that MoT has issued Notification No. 12020/3/2016-IT (Pt.) dated 31.7.2017 restoring the pre-GST RoSL rates that were revised downwards w.e.f. 1.7.2017. This has been made effective for a transition period of three months i.e. 1.7.2017 to 30.9.2017. The notification may be downloaded from website [egazette.nic.in](http://egazette.nic.in) and perused. These RoSL rates can be claimed on the basis of revised undertaking to be provided by exporter in terms of aforesaid Notification.

3. For all exports with let export order dates on or after 1.7.2017 for which RoSL is claimed, exporter has to submit the undertaking in the revised format that has been suitably included in the EDI shipping bill w.e.f. 5.8.2017. Considering that exports have already been made in period 1.7.2017 to 4.8.2017, for which the revised undertaking is not possible to be furnished electronically alongwith the shipping bills already filed, exporters need to submit an undertaking to the Customs in the manual format as annexed to this Circular. This could be a single undertaking covering export products in the various shipping bills of the exporter. The revised undertaking shall be irrespective of declaration/undertaking, if any, given earlier.

4. In terms of discussions held in MoT, Export Promotion Councils shall assist exporters to file such undertaking. The officer/s sanctioning the RoSL should ensure that

the amount is paid upon such undertaking being submitted by an exporter. The exporters may also be suitably advised by the Customs to file their undertaking at the earliest for this period.

5. It may be noted that the rates of RoSL as notified by MoT shall be applied by EDI System at the time of scroll generation for RoSL. Thus irrespective of the RoSL amount appearing in Shipping Bills, exporter will be eligible for RoSL amount as per rates notified by MoT. No separate claim is required to be filed by the exporter.

6. Suitable Public Notice and Standing Order should be issued for guidance of the trade and officers. Any difficulty faced should be intimated to the Board.

Encl as above.

Yours faithfully,

(Dipin Singla)  
OSD (Drawback)  
Tel. 23341480

**Annexure**

**Undertaking for claiming Rebate of State Levies rate w.e.f 1.7.2017 to 30.9.2017**

I/We, M/s. ...., IEC No. .... and address ..... hereby give an undertaking that in respect of export products covered under Shipping Bill Nos. .... dated ..... on which Rebate of State Levies (RoSL) rate is claimed, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies and State Goods and Services Tax and/or Integrated Goods and Services Tax under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee (ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Signature, date and seal of exporter